

Amendments to the Specification

Please replace the paragraph beginning on page 14, line 19, with the following paragraph:

Since the tin-copper alloy layer ~~83~~ 73 is formed at each pore of the barrier layer 75, it is possible to suppress generation of internal stress in the tin layer 77. Accordingly, the possibility of formation of whiskers is reduced. It is also possible to plate the tin layer 77 to a desired thickness within a reduced time.